



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

20 Granite 0556 Philipsburg K-12 Schools

0416 Philipsburg K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	1,324,462.00	1,324,462.00	0.00	0.00	0.00	0.00
21XX Support Services - Students	65,444.83	65,444.83	0.00	0.00	0.00	0.00
22XX Educational Media Services	13,321.12	13,321.12	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	87,151.93	87,151.93	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	127,859.29	127,859.29	0.00	0.00	0.00	0.00
25XX Support Services - Business	82,227.16	10,540.14	71,687.02	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	278,372.70	272,170.02	0.00	6,202.68	0.00	0.00
27XX Student Transportation Services	124,866.95	124,866.95	0.00	0.00	0.00	0.00
31XX Food Services	66,693.37	66,693.37	0.00	0.00	0.00	0.00
33XX Community Services	125,074.41	125,074.41	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	12,801.51	12,801.51	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	93,501.38	93,501.38	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	38,713.00	0.00	0.00	38,713.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	12,817.99	0.00	0.00	0.00	12,817.99	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	6,896.16	0.00	0.00	6,896.16	0.00	0.00
Totals	2,460,203.80	2,323,886.95	71,687.02	51,811.84	12,817.99	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,460,203.80					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

Line A				2018 Calculated Rate	2018 Reclassified Rate*	Requested Reclassified Rate**		
	LE 0416 Philipsburg K-12 Schools	Indirect/Direct	71,687.02 / 2,323,886.95	3.08%				
Line B Preliminary Indirect Cost Rates	LE			2014	2015	2016	2017	2018
	0416 Philipsburg K-12 Schools			0.0241	0.0241	0.0245	0.0243	3.08%
Line C Approved Indirect Cost Rates	LE			2014	2015	2016	2017	2018
	0416 Philipsburg K-12 Schools			0.0000	0.0000	0.0000	0.0000	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE			2014	2015	2016	2017	2018
	0416 Philipsburg K-12 Schools			0.0241	0.0241	0.0245	0.0243	
Line E Five Year Average with 5% Discount	LE						2018	LE Reclaasified Rate
	0416 Philipsburg K-12 Schools						2.43%	
Line F Average of LE's contained under one School System Code (SS)							2018	SS Reclaasified Rate
	0556 Philipsburg K-12 Schools			Your Preliminary Rate by School System (SS) is:			2.43%	
				This same rate is applied to both EL and HS in the same SS				

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

20 Granite 0558 Hall Elementary

0418 Hall Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	175,235.97	175,235.97	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	5,071.50	5,071.50	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	2,332.34	2,332.34	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	1,241.61	1,241.61	0.00	0.00	0.00	0.00
25XX Support Services - Business	21,135.00	781.43	20,353.57	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	39,208.78	39,208.78	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	6,835.58	0.00	0.00	6,835.58	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	8,139.87	0.00	0.00	8,139.87	0.00	0.00
Totals	259,200.65	223,871.63	20,353.57	14,975.45	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	259,200.65					

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Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A				<u>2018 Calculated Rate</u>	<u>2018 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0418 Hall Elem	Indirect/Direct	20,353.57 / 223,871.63	9.09%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0418 Hall Elem	0.0533	0.0607	0.0616	0.0556	9.09%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0418 Hall Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0418 Hall Elem	0.0533	0.0607	0.0616	0.0556	

Line E Five Year Average with 5% Discount	<u>LE</u>			<u>2018</u>	<u>LE Reclaasified Rate</u>
	0418 Hall Elem			6.12%	

Line F Average of LE's contained under one School System Code (SS)	<u>2018</u>	<u>SS Reclaasified Rate</u>
0558 Hall Elementary	Your Preliminary Rate by School System (SS) is:	6.12%
This same rate is applied to both EL and HS in the same SS		

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

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Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

20 Granite 0559 Drummond Public Schools

0419 Drummond Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	736,615.43	727,801.43	0.00	8,814.00	0.00	0.00
21XX Support Services - Students	8,727.18	8,727.18	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,450.31	1,450.31	0.00	0.00	0.00	0.00
222X Educational Media Services	10,679.76	10,679.76	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	43,734.32	43,734.32	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	101,616.61	101,616.61	0.00	0.00	0.00	0.00
25XX Support Services - Business	28,286.32	2,181.90	26,104.42	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	121,483.53	107,526.43	0.00	13,957.10	0.00	0.00
27XX Student Transportation Services	53,253.17	53,253.17	0.00	0.00	0.00	0.00
31XX Food Services	47,356.39	47,356.39	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	4,605.31	4,605.31	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	7,273.75	7,273.75	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	54,284.50	0.00	0.00	54,284.50	0.00	0.00
Totals	1,219,366.58	1,116,206.56	26,104.42	77,055.60	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,219,366.58					

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Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

20 Granite 0559 Drummond Public Schools

0420 Drummond H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	410,854.98	404,978.98	0.00	5,876.00	0.00	0.00
21XX Support Services - Students	7,781.09	7,781.09	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,245.29	1,245.29	0.00	0.00	0.00	0.00
222X Educational Media Services	8,986.50	8,986.50	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	81,697.35	81,697.35	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	22,167.93	22,167.93	0.00	0.00	0.00	0.00
25XX Support Services - Business	28,285.85	1,812.28	26,473.57	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	158,646.03	158,646.03	0.00	0.00	0.00	0.00
27XX Student Transportation Services	74,484.50	74,484.50	0.00	0.00	0.00	0.00
31XX Food Services	27,389.81	27,389.81	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	2,486.72	2,486.72	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	89,310.90	89,310.90	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	50,784.50	0.00	0.00	50,784.50	0.00	0.00
Totals	964,121.45	880,987.38	26,473.57	56,660.50	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	964,121.45					

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LE 0419 Drummond Elem		Indirect/Direct	26,104.42 / 1,116,206.56	2.34%		
LE 0420 Drummond H S		Indirect/Direct	26,473.57 / 880,987.38	3.00%		

Line B Preliminary Indirect Cost Rates		LE	2014	2015	2016	2017	2018
		0419 Drummond Elem	0.0221	0.0225	0.0225	0.0219	2.34%
		0420 Drummond H S	0.0221	0.0225	0.0225	0.0219	3.00%

Line C Approved Indirect Cost Rates		LE	2014	2015	2016	2017	2018
		0419 Drummond Elem	0.0000	0.0000	0.0000	0.0000	
		0420 Drummond H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates		LE	2014	2015	2016	2017	2018
		0419 Drummond Elem	0.0221	0.0225	0.0225	0.0219	
		0420 Drummond H S	0.0221	0.0225	0.0225	0.0219	

Line E Five Year Average with 5% Discount		LE	2018	LE Reclaasified Rate
		0419 Drummond Elem	2.14%	
		0420 Drummond H S	2.26%	

Line F Average of LE's contained under one School System Code (SS)		2018	SS Reclaasified Rate
0559 Drummond Public Schools		2.20%	

Your Preliminary Rate by School System (SS) is:
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